

Exhibit 5A

Exhibit 5A – Detailed Schedule for the Principal Balance Calculation for BLMIS Account No. 1S0072 of 5

BLMIS ACCOUNT NO. 1S0072 (FORMERLY 101938) - PHILIP L SHAPIRO Redacted

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ^[3]	Withdrawals ^[4]	Transfers In	Transfers Out ^[5]	Balance	<u>BLMIS SOURCE DOCUMENT:</u> <u>Beg Bates</u> <u>End Bates</u>	
4/18/1983	CHECK	300,000	300,000	-	-	-	300,000	MF00367086	MF00367086
6/6/1983	CHECK	(9,000)	-	(9,000)	-	-	291,000	MF00368231	MF00368231
7/18/1983	CHECK	(9,562)	-	(9,562)	-	-	281,439	MF00368757	MF00368757
9/19/1983	CHECK	(11,248)	-	(11,248)	-	-	270,191	MF00369901	MF00369901
11/14/1983	CHECK	(8,999)	-	(8,999)	-	-	261,191	MF00146409	MF00146409
1/12/1984	CHECK	(12,738)	-	(12,738)	-	-	248,454	MF00358932	MF00358932
3/14/1984	CHECK	(11,180)	-	(11,180)	-	-	237,274	MF00360124	MF00360124
5/18/1984	CHECK U S GYPSUM	(12,001)	-	(12,001)	-	-	225,272	MF00149772	MF00149772
7/11/1984	CHECK EMHART	(9,559)	-	(9,559)	-	-	215,714	MF00150960	MF00150960
9/17/1984	CHECK LORIMAR PRODTNS	(11,245)	-	(11,245)	-	-	204,469	MF00152143	MF00152143
11/16/1984	CHECK WACHOVIA	(10,494)	-	(10,494)	-	-	193,975	MF00364182	MF00364182
1/7/1985	CHECK JEWEL	(9,559)	-	(9,559)	-	-	184,416	MF00371071	MF00371071
2/25/1985	CHECK US GYPSUM	(9,844)	-	(9,844)	-	-	174,572	MF00371398	MF00371398
4/19/1985	CHECK BRISTOL MYERS	(7,494)	-	(7,494)	-	-	167,078	MF00372862	MF00372862
6/5/1985	CHECK SUN	(9,567)	-	(9,567)	-	-	157,510	MF00157347	MF00157347
8/5/1985	CHECK SHELLER GLOBE	(11,248)	-	(11,248)	-	-	146,262	MF00158641	MF00158641
10/16/1985	CHECK TRW	(11,993)	-	(11,993)	-	-	134,269	MF00159938	MF00159938
12/24/1985	CHECK SUN CO	(12,745)	-	(12,745)	-	-	121,524	MF00161273	MF00161273
2/18/1986	CHECK AMERICAN EXPRESS	(11,244)	-	(11,244)	-	-	110,280	MF00099265	MF00099265
4/21/1986	CHECK OWENS	(11,994)	-	(11,994)	-	-	98,286	MF00100825	MF00100825
6/26/1986	CHECK MERRILL LYNCH	(12,740)	-	(12,740)	-	-	85,546	MF00074578	MF00074578
8/26/1986	CHECK PEP BOYS	(11,201)	-	(11,201)	-	-	74,345	MF00076032	MF00076032
10/31/1986	CHECK AMERICAN INTL	(11,991)	-	(11,991)	-	-	62,354	MF00077550	MF00077550
1/5/1987	CHECK AMERICAN GEN CORP	(8,941)	-	(8,941)	-	-	53,413	MF00056823	MF00056823
3/3/1987	CHECK NWA	(8,424)	-	(8,424)	-	-	44,989	MF00058858	MF00058858
4/15/1987	CHECK FIRST PENNSYLVANIA	(8,995)	-	(8,995)	-	-	35,994	MF00101664	MF00101664
6/10/1987	CHECK TRANSCO CO	(12,750)	-	(12,750)	-	-	23,243	MF00103304	MF00103304
7/23/1987	CHECK	100,000	100,000	-	-	-	123,243	MF00059752	MF00059752
8/21/1987	CHECK AGS COMPUTERS	(11,247)	-	(11,247)	-	-	111,996	MF00060602	MF00060602
10/5/1987	CHECK ITTEL	(4,014)	-	(4,014)	-	-	107,982	MF00062662	MF00062662
10/21/1987	CHECK CARL KARCHER	(11,957)	-	(11,957)	-	-	96,025	MF00062662	MF00062662
12/16/1987	CHECK ST JUDE MED INC	(4,301)	-	(4,301)	-	-	91,725	MF00064475	MF00064475
1/26/1988	CHECK BRISTOL MYERS	(11,948)	-	(11,948)	-	-	79,777	MF00539631	MF00539631
2/25/1988	CHECK ATLANTIC RICHFIELD	(4,040)	-	(4,040)	-	-	75,737	MF00540664	MF00540664
3/30/1988	CHECK ADVANCED SYSTEMS	(11,958)	-	(11,958)	-	-	63,779	MF00537822	MF00537822
5/3/1988	CHECK WOOLWORTH	(3,792)	-	(3,792)	-	-	59,987	MF00535759	MF00535759
6/1/1988	CHECK INTERCC	(11,208)	-	(11,208)	-	-	48,779	MF00536360	MF00536360
6/30/1988	CHECK FIRST FIDELITY	(3,229)	-	(3,229)	-	-	45,550	MF00536360	MF00536360

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Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
<u>Date</u>	<u>Transaction Description as Reported on Customer Statement</u>	<u>Amount as Reported on Customer Statement</u>	<u>Deposits</u> ^[3]	<u>Withdrawals</u> ^[4]	<u>Transfers In</u>	<u>Transfers Out</u> ^[5]	<u>Balance</u>	<u>BLMIS SOURCE DOCUMENT:</u>	
								<u>Beg Bates</u>	<u>End Bates</u>
7/31/1988	TRANSACTION PER SUPPLEMENTAL ANALYSIS	1,000 ^[1]	1,000	-	-	-	46,550		
8/8/1988	CHECK AMFAC	(12,699)	-	(12,699)	-	-	33,851	MF00534780	MF00534780
9/9/1988	CHECK DEERE & CO	(3,782)	-	(3,782)	-	-	30,069	MF00531797	MF00531797
10/12/1988	CHECK ARPTEK CORP	(11,939)	-	(11,939)	-	-	18,131	MF00532834	MF00532834
11/15/1988	CHECK PENTAIR	(4,281)	-	(4,281)	-	-	13,850	MF00529502	MF00529503
12/7/1988	CHECK PENNWALT	(8,420)	-	(8,420)	-	-	5,430	MF00530701	MF00530701
12/28/1988	CHECK MILLICOM RIGHTS	(2,504)	-	(2,504)	-	-	2,926	MF00530701	MF00530701
2/3/1989	CHECK GENERAL CINEMA	(12,637)	-	(12,637)	-	-	(9,710)	MF00041960	MF00041960
2/22/1989	CHECK HEINZ	(2,884)	-	(2,884)	-	-	(12,594)	MF00041960	MF00041960
4/11/1989	CHECK PHELPS	(11,903)	-	(11,903)	-	-	(24,497)	MF00044438	MF00044438
5/3/1989	CHECK PFIZER	(4,308)	-	(4,308)	-	-	(28,805)	MF00045362	MF00045362
6/15/1989	CHECK WARNER COMM	(3,086)	-	(3,086)	-	-	(31,891)	MF00045878	MF00045878
6/21/1989	CHECK DURR FULLAUER MED	(11,154)	-	(11,154)	-	-	(43,045)	MF00045878	MF00045878
8/16/1989	CHECK HANNA	(16,994)	-	(16,994)	-	-	(60,039)	MF00049127	MF00049127
10/19/1989	CHECK AMERICAN MAIZE	(14,968)	-	(14,968)	-	-	(75,007)	MF00050916	MF00050916
12/12/1989	CHECK COLUMBIA PICTURES	(12,000)	-	(12,000)	-	-	(87,007)	MF00053741	MF00053741
2/14/1990	CHECK WESTINGHOUSE	(16,993)	-	(16,993)	-	-	(104,000)	MF00024055	MF00024055
4/5/1990	CHECK MCKESSON	(11,225)	-	(11,225)	-	-	(115,224)	MF00032101	MF00032101
6/7/1990	CHECK CONNER	(15,964)	-	(15,964)	-	-	(131,188)	MF00039688	MF00039688
7/9/1990	CHECK	100,000	100,000	-	-	-	(31,188)	MF00035259	MF00035259
8/2/1990	CHECK COMPAQ COMPUTER	(11,979)	-	(11,979)	-	-	(43,167)	MF00036905	MF00036905
10/3/1990	CHECK INTEL	(21,253)	-	(21,253)	-	-	(64,419)	MF00029189	MF00029189
12/14/1990	CHECK ANADARKO	(18,751)	-	(18,751)	-	-	(83,171)	MF00025799	MF00025799
2/25/1991	CHECK FEDERAL	(20,005)	-	(20,005)	-	-	(103,176)	MF00494056	MF00494056
4/29/1991	CHECK POLICY	(17,476)	-	(17,476)	-	-	(120,652)	MF00490264	MF00490264
6/24/1991	CHECK AVON	(14,067)	-	(14,067)	-	-	(134,719)	MF00486614	MF00486614
8/29/1991	CHECK INTL RECTIFER	(19,953)	-	(19,953)	-	-	(154,672)	MF00482894	MF00482894
10/18/1991	CHECK TRITON	(15,309)	-	(15,309)	-	-	(169,981)	MF00478691	MF00478691
12/17/1991	CHECK MARK IV	(14,060)	-	(14,060)	-	-	(184,041)	MF00474435	MF00474435
1/21/1992	CHECK CAMPBELL	(10,003)	-	(10,003)	-	-	(194,044)	MF00472334	MF00472334
3/18/1992	CHECK PRODUCTIONS	(15,304)	-	(15,304)	-	-	(209,348)	MF00468616	MF00468616
5/22/1992	CHECK TYCO	(18,747)	-	(18,747)	-	-	(228,095)	MF00464460	MF00464460
7/8/1992	CHECK DEL WEBB	(11,455)	-	(11,455)	-	-	(239,550)	MF00460319	MF00460319
7/22/1992	CHECK	100,000	100,000	-	-	-	(139,550)	MF00460319	MF00460319
8/13/1992	CHECK HARLEY	(8,765)	-	(8,765)	-	-	(148,315)	MF00458297	MF00458297
9/22/1992	CHECK STAPLES	(22,537)	-	(22,537)	-	-	(170,852)	MF00456326	MF00456326
11/3/1992	CHECK NBD BANCORP	(7,498)	-	(7,498)	-	-	(178,350)	MF00451828	MF00451828
12/11/1992	CHECK TRI CONTL	(12,023)	-	(12,023)	-	-	(190,373)	MF00445730	MF00445730

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Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ^[3]	Withdrawals ^[4]	Transfers In	Transfers Out ^[5]	Balance	BLMIS SOURCE DOCUMENT: Beg Bates End Bates	
2/19/1993	CHECK MOTOROLA	(11,273)	-	(11,273)	-	-	(201,646)	MF00433588	MF00433588
4/14/1993	CHECK DIBRELL	(18,455)	-	(18,455)	-	-	(220,101)	MF00424018	MF00424018
5/25/1993	CHECK JC PENNEY	(12,076)	-	(12,076)	-	-	(232,177)	MF00419818	MF00419818
6/25/1993	CHECK SOUTHWESTERN BELL	(10,561)	-	(10,561)	-	-	(242,738)	MF00407748	MF00407748
8/3/1993	CHECK	200,000	200,000	-	-	-	(42,738)	MF00385009	MF00385009
8/25/1993	CHECK ANADARKO	(19,782)	-	(19,782)	-	-	(62,520)	MF00385009	MF00385009
9/29/1993	CHECK ENRON	(13,064)	-	(13,064)	-	-	(75,584)	MF00378065	MF00378065
11/5/1993	CHECK SNAPPLE	(14,069)	-	(14,069)	-	-	(89,653)	MF00374970	MF00374970
12/15/1993	CHECK MALAYSIA	(22,633)	-	(22,633)	-	-	(112,285)	MF00410870	MF00410870
2/10/1994	CHECK AMERITECH	(10,055)	-	(10,055)	-	-	(122,340)	MF00301336	MF00301336
4/19/1994	CHECK COMCAST	(28,209)	-	(28,209)	-	-	(150,549)	MF00288811	MF00288811
5/23/1994	CHECK AUTOZONE	(9,069)	-	(9,069)	-	-	(159,618)	MF00303694	MF00303694
6/24/1994	CHECK GEN ELEC	(5,035)	-	(5,035)	-	-	(164,652)	MF00235914	MF00235914
8/15/1994	CHECK GEN MOTORS	(19,665)	-	(19,665)	-	-	(184,317)	MF00325018	MF00325018
9/22/1994	CHECK CATERPILLAR	(8,074)	-	(8,074)	-	-	(192,391)	MF00262795	MF00262795
9/27/1994	CHECK	(30,000)	-	(30,000)	-	-	(222,391)	MF00262795	MF00262795
10/6/1994	CHECK RETURNED	30,000	-	30,000	-	-	(192,391)	MF00252270	MF00252270
10/6/1994	CHECK	100,000	100,000	-	-	-	(92,391)	MF00252270	MF00252270
10/28/1994	CHECK SCIENTIFIC	(11,115)	-	(11,115)	-	-	(103,506)	MF00252270	MF00252270
11/28/1994	CHECK CBS INC	(17,017)	-	(17,017)	-	-	(120,522)	MF00246088	MF00246088
2/9/1995	CHECK PACIFIC	(10,209)	-	(10,209)	-	-	(130,732)	MF00212012	MF00212012
3/15/1995	CHECK ALUMINUM	(11,450)	-	(11,450)	-	-	(142,181)	MF00208295	MF00208295
5/16/1995	CHECK HOME DEPOT	(38,948)	-	(38,948)	-	-	(181,130)	MF00168053	MF00168053
6/16/1995	CHECK MICRON	(6,879)	-	(6,879)	-	-	(188,009)	MF00178056	MF00178056
7/28/1995	CHECK KULICKE & SOFFA	(24,005)	-	(24,005)	-	-	(212,013)	MF00177412	MF00177412
9/13/1995	CHECK TEXAS INSTRUMENT	(8,019)	-	(8,019)	-	-	(220,032)	MF00129025	MF00129025
10/19/1995	CHECK SAFEGUARD	(12,612)	-	(12,612)	-	-	(232,644)	MF00118392	MF00118392
11/17/1995	CHECK APPLIED MATERIALS	(10,325)	-	(10,325)	-	-	(242,969)	MF00112407	MF00112407
2/15/1996	CHECK FED NAT'L MORTGAGE	(12,623)	-	(12,623)	-	-	(255,592)	MDPTPP05062636	MDPTPP05062638
4/9/1996	CHECK GEN MOTORS CORP	(20,865)	-	(20,865)	-	-	(276,457)	MDPTPP05062642	MDPTPP05062643
5/23/1996	CHECK CENTOCOR	(19,158)	-	(19,158)	-	-	(295,614)	MDPTPP05062644	MDPTPP05062645
6/27/1996	CHECK COCA COLA	(17,412)	-	(17,412)	-	-	(313,026)	MDPTPP05062646	MDPTPP05062647
7/31/1996	CHECK CHRYSLER CORP	(8,129)	-	(8,129)	-	-	(321,155)	MDPTPP05062648	MDPTPP05062649
9/9/1996	CHECK TIFFANY & CO	(17,449)	-	(17,449)	-	-	(338,603)	MDPTPP05062652	MDPTPP05062653
10/8/1996	CHECK HERSHEY FOODS INC	(1,162)	-	(1,162)	-	-	(339,765)	MDPTPP05062654	MDPTPP05062656
10/18/1996	CHECK JONES APPAREL	(10,470)	-	(10,470)	-	-	(350,235)	MDPTPP05062654	MDPTPP05062656
11/14/1996	CHECK NEWBRIDGE NETWORKS	(12,862)	-	(12,862)	-	-	(363,096)	MDPTPP05062657	MDPTPP05062658
12/18/1996	CHECK FIRST DATA	(10,525)	-	(10,525)	-	-	(373,621)	MDPTPP05062659	MDPTPP05062660
2/21/1997	CHECK DEAN WITTER	(18,723)	-	(18,723)	-	-	(392,344)	MDPTPP05062663	MDPTPP05062664

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Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
<u>Date</u>	<u>Transaction Description as Reported on Customer Statement</u>	<u>Amount as Reported on Customer Statement</u>	<u>Deposits</u> ^[3]	<u>Withdrawals</u> ^[4]	<u>Transfers In</u>	<u>Transfers Out</u> ^[5]	<u>Balance</u>	<u>BLMIS SOURCE DOCUMENT:</u>	
								<u>Beg Bates</u>	<u>End Bates</u>
3/27/1997	CHECK NATIONS BANK	(10,585)	-	(10,585)	-	-	(402,929)	MDPTPP05062665	MDPTPP05062666
5/2/1997	CHECK PHILIP MORRIS	(10,601)	-	(10,601)	-	-	(413,530)	MDPTPP05062669	MDPTPP05062670
6/11/1997	CHECK GENERAL ELECTRIC	(16,523)	-	(16,523)	-	-	(430,052)	MDPTPP05062671	MDPTPP05062672
7/9/1997	CHECK MOBIL CORP	(10,653)	-	(10,653)	-	-	(440,705)	MDPTPP05062673	MDPTPP05062674
7/10/1997	TRANS TO 1S033830 (1S0338)	(948,453) ^[2]	-	-	-	-	(440,705)	MDPTPP05062673	MDPTPP05062674
	Total:		\$ 901,000	\$ (1,341,705)	\$ -	\$ -	\$ (440,705)		

^[1] Because no BLMIS records were available to identify cash and principal transactions for BLMIS Account 1S0072 for the month of July 1988, I reviewed the available BLMIS records immediately preceding and following the month of July 1988. Based on my review, I reasonably inferred that a cash deposit in the amount of \$1,000 took place in July 1988. See Exhibit 9 for the June 1988 and August 1988 Customer Statements for BLMIS Account 1S0072. BLMIS Account 1S0072 was known as BLMIS Account 101938 at this time.

^[2] Although BLMIS Customer Statements reflect that funds were transferred out of this account on this date, these funds consisted entirely of fictitious profits which were never achieved and thus no funds were actually transferred out of the account on this date. Accordingly, the account balance has remained unchanged.

^[3] The six cash deposits were reflected on the Customer Statements with a transaction code of “CA.”

^[4] The 110 cash withdrawals were reflected on the Customer Statements with a transaction code of “PW.”

^[5] The one inter-account transfer out of BLMIS Account 1S0072 was reflected on the Customer Statement with a transaction code of “CW.”